

481—106.4(99B) Records. The licensee shall comply with the record-keeping requirements found in Iowa Code sections 99B.16 and 99B.27(3) and 481—Chapter 100. The licensee shall keep a journal of all dates of events, amount of gross receipts, amount given out as prizes, expenses, amount collected for taxes, and amount collected as revenue.

[ARC 4016C, IAB 9/26/18, effective 10/31/18]